



Report to the Auburn City Council

Action Item

12

Agenda Item No.

City Manager's Approval

To: Honorable Mayor and City Council Members
From: Robert Richardson, City Manager
Andy Heath, Administrative Services Director
Date: March 12, 2012
Subject: Financial Status Report – Fiscal Year 2011-12

The Issue

Shall the City Council accept the Financial Status Report and approve the recommended Budget Adjustments for the 2011-12 Fiscal Year?

Action Requested

1. By **RESOLUTION:**

- A) Increase the estimate for earned revenue in the City's General Fund by \$214,612 to \$8,217,771;
- B) Increase the appropriation for expenditures in the City's General Fund by \$167,498 to \$8,170,657; and
- C) Increase the General Fund Cash Reserves by \$47,114 to \$2,716,690.
- D) Adopt the modified budgets in accordance with the attached schedules for the City's Airport, Sewer, Redevelopment, Gas Tax, Transportation, Transit, Solid Waste Management, Fire Department Equipment, CDBG, and FEP Funds.

Background

It is the policy of the City Council to receive periodic financial status reports on results of City operations and to adjust estimated revenues and expenditure appropriations as necessary. Summary analyses of the City's General Fund, Enterprise Funds, and Major Special Revenue Funds are provided within the body of this report.

Budget modifications recommended in this report represent management's assessment of funding levels necessary to assure the goals and objectives set forth by the City Council and maintenance of efficient and effective service delivery to the community are achieved for the remainder of fiscal year 2011-12.

Analysis

A budgetary status and recommendations for each of the City's major funds is provided below.

General Fund

Comparison of current Budget-to-Actual performance:

	Revenues	Expenditures
FY 2011-12 Budget	\$8,003,159	\$8,003,159
Estimated Amounts @ 06/30/12	\$8,217,771	\$8,170,657
Recommended Adjustment	\$214,612	\$167,498

As indicated above, it is anticipated that the City will need to adjust originally budgeted General Fund revenues upward by \$214,612 and General Fund expenditures upward by \$167,498. The following attachments, which will be discussed in a presentation to the City Council on this item, include detailed information regarding the recommended adjustments:

- Attachment A: FY 2011-12 Budget Review Synopsis
- Attachment B: General Fund Revenue and Expenditure Detail – FY0809 – FY1112
- Attachment C: General Fund Revenue and Expenditure Subaccount Detail – FY 1112 Estimates

In summary, as referenced in Attachment A, a proposed net increase of \$214,612 to General Fund revenues reflects:

Revenue Type	Amount	Reason / Rationale
Sales Taxes	\$50,000	- Increase in sales tax due to fuel price increases and opening of McCaulous department store
Triple Flip Sales Tax	\$124,568	- Increase in Triple Flip sales tax due to actual "true-up" of 25% sales tax hold back from FY1011
Property Taxes	(\$31,090)	- Decrease in property taxes due to lower supplemental rolls and housing price stagnation
Transient Occupancy Tax	\$10,000	- Increase in transient occupancy taxes due to higher hotel usage in winter and spring months
Building Permits	\$20,000	- Increase in building permit revenue due to Airport Hangar Row "F" and Mercy Housing
Traffic Fines	(\$30,000)	- Decrease in traffic fine revenues due to lower collections of fines
Building Rents and Leases	(\$23,000)	- Lower collections of building rents and leases due to adjustment for airport lease revenue
Motor Vehicle In Lieu	(\$45,283)	- Decrease in motor vehicle in lieu collections due to statewide budget restructuring elimination

General Fund revenues, cont.

Revenue Type	Amount	Reason / Rationale
Proposition 172 Sales Tax	\$16,000	- Increase in Prop 172 Sales Tax due to anticipated growth in Statewide sales tax
ARRA APD Staffing Grant	\$95,100	- Represents correction to budget – staffing grant to show as both a revenue and an expenditure
All Other Revenues	\$28,317	- Comprises all other revenue adjustments

As also referenced in Attachment A, a proposed net increase of \$167,498 to General Fund expenditure appropriations primarily reflects:

Appropriation	Amount	Reason / Rationale
City Manager's Office – Personal Services	\$22,469	- Increase in salaries allotted to General Fund due to unfunded redevelopment administration costs
Police Dept – Personal Services	\$112,035	- Increase in salary appropriation due to addition of salary for ARRA funded officer / leave balance payouts
Fire Dept – Personal Services	\$3,701	- Slight increase in overtime costs
Administrative Services – Personal Services	\$20,822	- Increase in salaries allotted to General Fund due to unfunded redevelopment administration costs / lower than anticipated offsets for CDBG grants
Community Development – Personal Services	\$34,843	- Increase in salaries allotted to General Fund due to unfunded redevelopment administration costs / lower than anticipated offsets for CDBG grants
Public Works – Personal Services	(\$130,161)	- Decrease in Public Works Construction and Maintenance salaries due to offsets from Gas Tax funding
Public Works – Personal Services	\$12,879	- Salary offsets not realized in other funds (Yard and Shop – Mechanics)
City Manager's Office – Services and Supplies	(\$7,000)	- Savings realized from lower-than-anticipated personnel services costs
Administrative Services – Services & Supplies	\$20,000	- Increased property tax collection fees charged by County to administer tax rolls.
Community Development – Services and Supplies	(\$10,000)	- Cost savings due to professional services cost management
Public Works – Services and Supplies	\$3,000	- Higher than anticipated costs incurred for flood control district and SWRCB annual fees
City Attorney	\$100,000	- Increased legal expenditures due to higher “out-of-scope” legal costs
Insurance Program	(\$15,000)	- Lower-than-anticipated litigation contingency costs

At the end of the current fiscal year, General Fund reserves (designated and undesignated) are anticipated to be approximately \$2.72 million. It is anticipated that the General Fund will experience a surplus of \$47,114, which is recommended to be added back to General Fund reserves. Projected reserve levels as of June 30, 2012 include:

- \$2,250,000 Economic Uncertainties Reserve
- 57,661 Pre-paid health insurance costs (estimated)
- 250 Petty Cash Reserve
- 408,779 Unassigned Reserves
- \$2,716,690 Total General Fund Reserves

NOTE: To the extent the City is required to pay leave balance payouts to terminating and retiring employees, unassigned reserves could be used to fund the payouts.

Enterprise Funds

Comparison of Budget-to-Actual performance for the City's two Enterprise Funds follows:

<u>Airport Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2011-12 Budget	\$607,835	\$400,070
Estimated Amounts @ 06/30/12	\$602,827	\$433,446
Recommended Adjustment	(\$5,008)	\$33,376

Airport Fund revenues are currently projected to fall approximately \$5,008 short of those originally anticipated. FAA entitlement funds of \$37,835 originally anticipated to be collected in FY 2011-12 were accrued and accounted for in FY 2010-11. Additionally, \$21,327 in developer reimbursed waterline costs related to Airport Hangar Row "F" are anticipated to be collected during FY 2011-12.

Airport Fund expenditures are currently projected to be approximately \$33,376 higher than those originally anticipated. Additional costs related to the ongoing East Hangar Project / Improvement area and the FY 2012-13 AIP Project account for the majority of the increase.

It is anticipated that the Airport Fund will have \$473,192 in Fund Balance at the end of FY 2011-12.

<u>Sewer Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2011-12 Budget	\$4,894,327	\$5,718,734
Estimated Amounts @ 06/30/12	\$5,020,352	\$4,301,234
Recommended Adjustment	\$126,025	(\$1,417,500)

Sewer Fund revenues are currently projected to be approximately \$126,025 higher than originally anticipated. Increased collections of sewer service charges due to an ongoing audit conducted by staff and higher collections of connection fees offset by a decrease in interest earnings account for the overall increase projected during FY 2011-12.

Sewer Fund expenditures are currently projected to be approximately \$1,417,500 lower than those originally anticipated. The majority of the decrease in expenditures can be attributed to unrealized and/or delayed capital costs for the Auburn Oaks Lift Station, Belt Press Improvements and Oxidation Ditch that will be carried over into next fiscal year. Additionally, sewer fund contract operations are anticipated to be lower than originally anticipated.

It is anticipated that the Sewer Fund will have \$8.7 million in Fund Balance on June 30, 2012, broken down as follows:

- Reserve for WWTP UV Disinfection	\$ 1,995,000	
- Reserve for Regionalization Study	250,000	
- Reserve for WWTP Upgrade Project	996,949	(for Oxidation Ditch)
- Reserve for Debt Service	839,986	
- Unobligated Reserve	4,653,850	

Other Special Revenue Funds

Budgetary information is provided below for selected other special revenue funds.

<u>RDA Property Tax Trust Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2011-12 Budget	\$535,000	\$651,234
Estimated Amounts @ 06/30/12	\$465,000	\$1,506,882
Recommended Adjustment	(\$70,000)	\$855,648

The former Auburn Urban Development Authority (AUDA) was dissolved pursuant to state law on February 1, 2012. As such, the former AUDA no longer exists and has been replaced with a mechanism to pay all outstanding debts, including bond-related debt service, eligible costs to complete outstanding projects and administration.

Redevelopment Property Tax Trust Fund revenues are currently expected to be approximately \$70,000 lower than originally anticipated due to continued declines in tax

increment collected as a result of lowered property valuations in the redevelopment project area.

Redevelopment Fund expenditures are currently projected to be approximately \$855,648 higher than those originally anticipated, primarily due to the full funding of all applicable projects in response to the impending dissolution of all redevelopment agencies statewide.

It is anticipated that the Redevelopment Property Tax Trust Fund will have a negative fund balance of \$30,955 on June 30, 2012, which may be funded from property tax trust funds available and/or reduce the amount of administration costs recovered in future years.

As the Successor Agency to the former Housing Program, the City of Auburn also administers the former Auburn Urban Development Authority's Low and Moderate Set-Aside Fund. The City awaits the outcome of possible legislation regarding how remaining unencumbered housing funds might be used by successor agencies. It is anticipated that approximately \$906,786 will be available in the housing fund at year end.

<u>Transportation Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2011-12 Budget	\$363,135	\$666,810
Estimated Amounts @ 06/30/12	\$530,470	\$647,681
Recommended Adjustment	\$167,335	(\$19,129)

Transportation Fund revenues are expected to be approximately \$167,335 more than originally anticipated, primarily due to the receipt of grant funding for a sweeper purchased in FY 2010-11.

Transportation Fund expenditures are expected to be approximately \$19,129 less than budgeted by June 30, 2012. Additionally, it is expected that the City will fund a portion (\$375,000) of future street overlay projects during FY 2011-12

It is anticipated that the Transportation Fund will have approximately \$27,312 available at June 30, 2012 for future transportation-related projects, some of which may be used during the current fiscal year.

<u>Gas Tax Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2011-12 Budget	\$380,586	\$330,000
Estimated Amounts @ 06/30/12	\$358,812	\$410,000
Recommended Adjustment	(\$21,774)	\$80,000

Gas Tax Fund revenues are projected to be approximately \$21,774 less than those originally budgeted based on projections taken from a schedule prepared for all cities by a the League of California Cities fiscal consultant. Gas tax expenditures are expected to increase by \$80,000 consistent with the use of gas tax funds as a means to fund services related to the City's street sweeping and road maintenance programs. Additionally, it is expected that the City will fund a portion (\$50,000) of future street overlay projects during FY 2011-12.

It is anticipated that the Gas Tax Fund will have approximately \$106,924 in Fund Balance on June 30, 2012. These funds are typically used to fund the City's streetlights and street maintenance and overlay programs.

<u>Transit Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2011-12 Budget	\$319,036	\$380,500
Estimated Amounts @ 06/30/12	\$367,032	\$401,400
Recommended Adjustment	\$47,996	\$20,900

Transit Fund revenues are projected to increase by approximately \$47,996 from those originally budgeted due to a higher than anticipated payment of State Transit Assistance (STA) funds by the State and the exclusion of farebox revenues from the original budget (\$30,000). Transit Fund expenditures are expected to increase by \$20,900 as a result of slightly increased costs to operate and maintain the City's Transit Program and the undertaking of a surveillance project at the City's Corporation Yard.

It is anticipated that the Transit Fund will have approximately \$75,677 in Fund Balance on June 30, 2012. These funds are typically carried over to the next fiscal year and used to offset future Transit Program costs.

<u>Facilities and Equipment Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2011-12 Budget	\$15,900	\$13,250
Estimated Amounts @ 06/30/12	\$25,500	\$13,250
Recommended Adjustment	\$9,600	\$ -

Facilities and Equipment Replacement (FEP) Fund revenues are projected to increase by approximately \$9,600 from those originally budgeted due to increased receipt of FEP Impact revenues during FY 2011-12. FEP Fund expenditures are anticipated to remain unchanged from the original budget.

It is anticipated that the FEP Fund will have approximately \$47,057 remaining in Fund Balance on June 30, 2012.

Alternatives Available to Council; Implications of Alternatives

1. Accept the budget status report and recommendations noted herein.
2. Modify budget recommendations pursuant to City Council discussion.

Fiscal Impact

The Fiscal Year 2011-12 recommended budget modifications balance expenditures with anticipated revenues and carryover monies for noted funds.

Attachment A –	FY 2011-12 Budget Review Synopsis
Attachment B –	General Fund Revenue and Expenditure Detail – FY0809 – FY1112
Attachment C –	General Fund Revenue and Expenditure Subaccount Detail – FY 1112 Estimates
Fund Schedules -	Fund 02 – Airport Enterprise Fund Fund 11 – Sewer Enterprise Fund Fund 35 – AUDA Redevelopment Property Tax Trust Fund Fund 34 – AUDA Low/Mod Set Aside Fund Fund 33 – AUDA Debt Service Reserve Fund Fund 26 – Transportation Fund Fund 21 – Gas Tax Fund Fund 27 – Transit Fund Fund 91 – Facilities and Equipment Plan (FEP) Fund Fund 63 – Fire Department Equipment Fund Fund 65 – HOME FTHB / Rehabilitation Grant Fund Fund 66 – CDBG Fund Fund 68/69 – Solid Waste Management Funds Fund 77 – State Law Enforcement Personnel Grant Fund

1 RESOLUTION NO. 12-
2 RESOLUTION AUTHORIZING CHANGES TO FISCAL YEAR 2011-12
3 BUDGETED FUNDS
4 -----

5 THE CITY COUNCIL OF THE CITY OF AUBURN DOES HEREBY RESOLVE:

6 That the City Council of the City of Auburn does hereby authorize a:

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8 A) Increase in the estimate for earned revenue in the City's General
9 Fund by \$214,612 to \$8,217,771;

10 B) An increase in the appropriation for expenditures in the City's General
11 Fund by \$167,498 to \$8,170,657; and

12 C) An increase in the General Fund Cash Reserves by \$47,114 to
13 \$2,716,690.

14 D) Adoption of the modified budgets in accordance with the attached
15 schedules for the City's Airport, Sewer, Redevelopment, Gas Tax,
16 Transportation, Transit, Solid Waste Management, Fire Department
17 Equipment, CDBG and FEP Funds.

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20 DATED: March 12, 2012

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22 _____
Keith Nesbitt, Mayor

23 ATTEST:

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Joseph G. R. Labrie, City Clerk
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I, Joseph G. R. Labrie, City Clerk of the City of Auburn, hereby certify that the foregoing resolution was duly passed at a regular meeting of the City Council of the City of Auburn held on the 12th day of March 2012 by the following vote on roll call:

Ayes:
Noes:
Absent:

Joseph G. R. Labrie, City Clerk

City of Auburn
Fiscal Year 2011-12 Budget Review
General Fund
March 12, 2012

FY 2011-12 Budgeted General Fund Expenditures: \$ 8,003,159

FY 2011-12 General Fund Budgeted Revenues: \$ 8,003,159

Recommended Changes:

Recommended Changes:

- Sales Tax	\$ 50,000
<i>Fuel price increase / McCaulous</i>	
- Triple Flip Sales Tax	124,568
<i>Correction of actual true-up amount</i>	
- Property Tax	(31,090)
<i>Continued stagnation of housing prices</i>	
- Transient Occupancy Taxes	10,000
<i>Increased usage of hotel room nights</i>	
- Building Permits	20,000
<i>Airport Row F Hangars / Mercy Housing</i>	
- Traffic Fines	(30,000)
<i>Lower overall collections</i>	
- Building Rents and Leases	(23,000)
<i>Adjustment for Airport Lease</i>	
- Motor Vehicle In Lieu	(45,283)
<i>Statewide restructuring elimination</i>	
- Public Safety - Proposition 172 Sales Tax	16,000
<i>Growth in statewide sales tax</i>	
- ARRA APD Staffing Grant	95,100
<i>Budget correction - revenue separation</i>	
- All Other Revenue Adjustments	28,317
	<hr/>
	214,612

Total General Fund Revenues - Estimated: \$ 8,217,771

- Personal Services	\$ 22,469
- City Manager's Office	
<i>AUDA Administration offsets</i>	
- Police Department	112,035
<i>ARRA APD Staffing / Leave Payouts</i>	
- Fire Department	3,701
<i>Overtime costs</i>	
- Administrative Services	20,822
<i>AUDA Admin offsets / Housing offsets</i>	
- Community Development	34,843
<i>AUDA Admin & Housing offsets / Sewer Audit</i>	
- Public Works - Construction / Maintenance	(130,161)
<i>HUTA (Gas Tax) salary offsets</i>	
- Public Works - Yard & Shop	12,789
<i>Mechanic cost offsets to other funds</i>	
	<hr/>
	76,498
- Non-Personal Services	
- City Manager's Office	(7,000)
<i>Savings from lower personnel services</i>	
- Administrative Services	20,000
<i>Increased property tax collection fees</i>	
- Community Development	(10,000)
<i>Professional services use savings</i>	

ATTACHMENT A

City of Auburn
Fiscal Year 2011-12 Budget Review
General Fund
March 12, 2012

Recommended Changes - Cont.:

- Non-Personal Services, cont.		
- Public Works Department	\$	3,000
<i>Increased Flood Control / SWRCB Fees</i>		
- City Attorney		100,000
<i>Increased "out-of-scope" legal costs</i>		(15,000)
- Insurance Program		
<i>Lower litigation contingency costs</i>		
		<u>91,000</u>
Total General Fund Expenditures - Estimated:	\$	<u>8,170,657</u>

Estimated FY 2011-12 General Fund Revenues:	\$	8,217,771
Estimated FY 2011-12 General Fund Expenditures:	\$	8,170,657
Excess of General Fund Revenues over Expenditures:	\$	<u>47,114</u>

General Fund Reserves

Audited Reserves - June 30, 2011

Non-Spendable Fund Balance:		
Pre-paid costs - PERS Health (July 2011)	\$	57,661
Imprest (Petty) Cash		250
Committed Fund Balance:		
Economic Contingency Reserve		2,250,000
Unassigned Fund Balance:		
General Fund Fund Balance		361,665
Total General Fund Fund Balance:	\$	<u>2,669,576</u>

General Fund Reserves @ June 30, 2012 (Assumes Referenced Estimates)

Non-Spendable Fund Balance:		
Pre-paid costs - PERS Health (Est. - July 2012)	\$	57,661
Imprest (Petty) Cash		250
Committed Fund Balance:		
Economic Contingency Reserve		2,250,000
Unassigned Fund Balance:		
General Fund Fund Balance		361,665
Use of Reserves:		
Estimated Budget Surplus		<u>47,114</u>
Total General Fund Fund Balance:	\$	<u>2,716,690</u>

City of Auburn
Fiscal Year 2011-12 Budget Review
General Fund
March 12, 2012

Transportation and Gas Tax Funds

The Transportation and Gas Tax Funds fund the majority of transportation-related capital projects.

Use of Funds	Transportation	Gas Tax	Estimated Status - @ 06/30/2012	Transportation	Gas Tax
Street Overlay Projects	XX	XX	Cash / Fund Balance - Projected	\$ 27,312	106,924
Street Sweeping Program		XX	<i>Future Anticipated Use of Funds</i>		
Storm Drain Maintenance / Repair	XX		Street Overlays / Other Capital Projects	XX	
Sidewalk Maintenance / Repair	XX		Sign / Signal Maintenance / Repair	XX	
Street System Maintenance / Repair	XX	XX	Street Sweeping Program		XX
Traffic Sign / Signal Maintenance / Repair	XX		Streetlight Program		XX
Local Match for Grant Projects	XX				
Streetlight Program		XX			

City of Auburn
 Fiscal Year 2011-12 Budget Review
 General Fund
 March 12, 2012

Airport / Sewer / Redevelopment / Transit / FEP Funds

<u>Fund</u>	<u>Projected FB @ 6/30/2012</u>	<u>Notes</u>
Airport Fund	\$ 473,192	Annual income from operations = \$260,054 Assumes use of \$90,673 in operating income for capital purposes
Sewer Fund	\$ 4,653,850	Represents undesignated fund balance (not reserved for any purpose) Annual income from operations = \$1,815,834 Assumes use of \$1,205,614 in operating income for capital purposes Sewer Fund designated reserves include \$4,081,935
Redevelopment Property Tax Trust Fund	\$ (30,955)	Represents underfunding for redevelopment administrative costs All projects funded at redevelopment dissolution date completed
Transit Fund	\$ 75,677	Represents amount available for Transit Fund operations use in FY1213 Funding of STA @ \$60,851 - \$22,000+ more than originally anticipated
Facility and Equipment Replacement Fund	\$ 47,057	Represents amount available for eligible capital outlay Typically fund Public Safety and Public Works equipment using these funds

City of Auburn
Fiscal Year 2011-12 Mid Year Budget Update
General Fund Revenue and Expenditure Detail

ATTACHMENT B

	2008-09 Actuals	2009-10 Actuals	2010-11 Actuals	2011-12 Budget	2011-12 Estimated
REVENUES					
Taxes	\$ 6,734,773	5,891,017	6,058,721	6,275,459	6,428,937
Franchises	518,756	578,849	580,257	588,000	588,000
Licenses & Permits	288,561	310,766	290,495	248,700	268,700
Fines & Forfeitures	142,865	105,605	111,406	116,000	81,000
Interest Income	29,213	36,266	31,455	30,000	25,000
Property Rents & Leases	354,905	327,243	311,656	325,000	302,000
Other Government Agencies	224,903	333,092	353,982	214,000	291,214
Service Charges	126,157	116,624	78,738	97,500	119,420
Other Revenues	142,015	39,108	50,603	8,500	13,500
Other Financing Sources - CalPERS Bonds	-	-	-	-	-
Other Financing Sources - Hwy 49 Relinquishment	150,000	-	-	-	-
Transfers-In	228,258	100,000	103,691	100,000	100,000
Total Revenues	\$ 8,940,406	7,838,570	7,971,004	8,003,159	8,217,771
EXPENDITURES					
City Council	\$ 69,609	60,051	58,545	68,948	68,948
Police	3,718,676	3,367,177	3,306,383	3,205,467	3,317,502
Fire	1,749,884	1,569,311	1,616,123	1,713,949	1,717,650
Community Development	559,720	411,335	365,994	313,065	343,801
Building Inspections	206,658	186,173	198,294	202,893	197,000
Information Technology	209,129	135,916	129,593	135,000	135,000
Public Works	1,467,367	1,212,941	1,095,242	1,031,955	917,583
City Manager	171,033	128,411	103,527	120,381	135,850
Support for Community Projects	42,273	55,519	38,545	68,050	68,050
City Clerk	117,365	106,304	112,589	95,773	95,773
Administrative Services	579,560	393,841	418,545	402,678	443,500
City Attorney	139,060	198,928	116,207	130,000	230,000
Insurance Program	278,206	234,030	216,962	148,000	133,000
Transfers-Out to Other Funds	-	-	-	-	-
PERS Obligation Bonds - Debt Service	347,925	344,282	372,352	367,000	367,000
Fiscal Year 2006-07 Street Overlay Project	-	-	-	-	-
Other Financing Uses - CalPERS Bonds	-	-	-	-	-
Appropriation for Contingencies	-	-	-	-	-
Total Expenditures	\$ 9,656,465	8,404,219	8,148,901	8,003,159	8,170,657
Excess / (Deficit) of Revenues over Expenditures	\$ (716,059)	(565,649)	(177,897)	-	47,114
Add-back Contingency	-	-	-	-	-
One-time Revenues	-	-	-	-	-
One-time Transfers (to)/ from Reserves	-	-	-	-	-
Annual Net Excess / (Deficit)	\$ (716,059)	(565,649)	(177,897)	-	47,114
Beginning Fund Balance	\$ 4,128,001	3,411,942	2,846,293	2,668,396	2,668,396
Ending Fund Balance	\$ 3,411,942	2,846,293	2,668,396	2,668,396	2,715,510
Less:					
Capital - Street Overlay Project	-	-	-	-	-
Economic Uncertainties	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Prepaid Self-Insurance Equity	454,785	484,194	436,191	436,191	436,191
Amount Not Obligated at Year End	\$ 707,157	112,099	(17,795)	(17,795)	29,319

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget Update
General Fund Revenue Account Detail

Description	FY 1011 Actuals	FY 1112 Budget	FY 1112 to 01/31/11	FY 1112 Estimated	Recommended Adjustment
Property Taxes	\$ 2,127,533	2,131,090	1,182,786	2,100,000	(31,090)
Property Tax in Lieu of Vehicle License Fee	845,456	820,456	410,472	820,456	-
Sales Taxes	2,012,617	2,210,000	1,339,687	2,260,000	50,000
ERAF in Lieu of Sales Tax	832,427	886,913	540,469	1,011,481	124,568
Transient Occupancy Taxes	198,041	190,000	115,107	200,000	10,000
Real Property Transfer Tax	42,647	37,000	18,788	37,000	-
TOTAL TAXES	\$ 6,058,721	6,275,459	3,607,309	6,428,937	153,478
Franchise - Gas & Electric	\$ 122,344	125,000	-	125,000	-
Franchise - Solid Waste	366,266	370,000	93,327	370,000	-
Franchise - Cable TV	91,647	93,000	22,820	93,000	-
TOTAL FRANCHISES	\$ 580,257	588,000	116,147	588,000	-
Business Licenses	\$ 154,399	150,000	144,545	150,000	-
Dog Licenses	2,245	2,000	1,160	2,000	-
TOTAL LICENSES	\$ 156,644	152,000	145,705	152,000	-
Other Permits	\$ 7,553	6,000	3,753	6,000	-
Home Occupancy Permits	671	500	308	500	-
Building Permits	125,564	90,000	73,724	110,000	20,000
SMIP Fees	63	200	107	200	-
TOTAL PERMITS	\$ 133,851	96,700	77,892	116,700	20,000
Traffic Fines	\$ 73,665	75,000	19,302	45,000	(20,000)
Civil Fines	3,356	5,000	1,155	5,000	-
Other Fines	15,491	15,000	4,958	10,000	(5,000)
Parking Tickets	15,469	17,000	11,077	17,000	-
Parking Lot / Space Permits	3,425	4,000	1,880	4,000	-
TOTAL FINES & FORFEITURES	\$ 111,406	116,000	38,372	81,000	(35,000)
Building Rents and Leases	\$ 311,656	325,000	171,127	302,000	(23,000)
Interest Earnings	31,455	30,000	14,522	25,000	(5,000)
TOTAL INTEREST & RENTALS	\$ 343,111	355,000	185,649	327,000	(28,000)
Motor Vehicle In-Lieu	\$ 61,677	52,000	6,717	6,717	(45,283)
Public Safety - Proposition 172	153,071	154,000	82,862	170,000	16,000
Law Enforcement & Fire Protection Grants	9,145	-	6,397	6,397	6,397
ARRA APD Staff Grant	92,623	-	24,942	95,100	95,100
POST Training Reimbursement	6,628	5,000	8,354	10,000	3,000
DHS Grant - APD	30,838	-	-	-	-
Gas Tax (2107.5)	-	3,000	-	3,000	-
TOTAL FROM OTHER AGENCIES	\$ 353,982	214,000	129,272	291,214	77,214

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget Update
General Fund Revenue Account Detail

Description	FY 1011 Actuals	FY 1112 Budget	FY 1112 to 01/31/11	FY 1112 Estimated	Recommended Adjustment
Engineering Costs Recovered	\$ 24,101	15,000	23,909	25,000	10,000
Planning & Engineering Services	10	-	-	-	-
Plan Check Fees	46,442	47,500	53,227	60,000	12,500
Planning & Zoning Fees	14,490	12,500	5,280	10,000	(2,500)
Weed Abatement Fees	(14,045)	14,000	713	15,920	1,920
E.I.R. Fees	1,661	1,000	959	1,000	-
Fingerprint Processing Fees	6,079	7,500	4,207	7,500	-
TOTAL SERVICE CHARGES	\$ 78,738	97,500	88,295	119,420	21,920
TOTAL OTHER REVENUES	\$ 50,603	8,500	12,591	13,500	5,000
TOTAL OTHER FINANCING SOURCES	\$ -	-	-	-	-
TOTAL TRANSFERS IN	\$ 103,691	100,000	11,315	100,000	-
TOTAL GENERAL FUND	\$ 7,971,004	8,003,159	4,412,547	8,217,771	214,612

City of Auburn
Budget Information - Personal Services
General Fund Budget - Mid Year FY 2011-12

Department	DEPT #	FY 1011 Actuals	Pers Svcs Budget FY 1112	Pers Svcs Estimated FY 1112	Recommended Adjustment	Budget Assumptions
City Council	110	\$ 52,561	58,398	58,398	-	
City Manager's Office	120	79,027	82,531	105,000	22,469	RDA Admin Fees
City Clerk's Office	140	87,196	86,073	86,073	-	
Police Department	210	3,040,151	2,951,467	3,063,502	112,035	ARRA Offset / LBPO
Fire Department	220	1,420,280	1,518,299	1,522,000	3,701	OT
Administrative Services Department Finance and Personnel Information Technology	150 170	316,971	300,178	321,000	20,822	RDA Admin / Hsg Rehab
Community Development Department Planning Building Public Services Counter	130 230 300	280,092 192,317 73,665	296,915 196,893 -	333,000 191,000 4,651	36,085 (5,893) 4,651	Hsg Rehab / RDA Admin Sewer Audit Offset LBPO
Public Works Department Administration Building Maintenance Construction and Maintenance Yard and Shop	310 231 320 330	53,192 - 519,512 150,392	69,433 - 455,161 106,211	69,433 - 325,000 119,000	- - (230,161) 12,739	HUTA Offsets HUTA / Sewer Offsets
Total Budget:		\$ 6,265,356	6,121,559	6,198,057	76,498	

\$ 53,025

Leave Balance Payoffs Included Above

City of Auburn
Budget Information - Non-Personal Services / Capital Outlay
General Fund Budget - Mid Year FY 2011-12

Department	DEPT #	FY 1011 Actuals	NP Svcs / Cap Budget FY 1112	NP Svcs / Cap Estimated FY 1112	Recommended Adjustment	Budget Assumptions
City Council	110	\$ 5,984	10,550	10,550		
City Manager's Office	120	24,500	37,850	30,850	(7,000)	Professional Services
City Clerk's Office	140	25,393	9,700	9,700		
Police Department	210	266,232	254,000	254,000		
Fire Department	220	195,843	195,650	195,650		
Administrative Services Department Finance and Personnel	150	101,574	102,500	122,500	20,000	Property Tax Collection Fees
Information Technology	170	129,593	135,000	135,000		
Community Development Department Planning	130	12,191	16,150	6,150	(10,000)	Professional Services
Building	230	5,977	6,000	6,000		
Public Services Counter	300	46	-	-		
Public Works Department Administration	310	22,890	32,700	32,700		
Building Maintenance	231	243,175	251,300	251,300		
Construction and Maintenance	320	33,348	26,950	26,950		
Yard and Shop	330	52,176	68,700	68,700		
Stormwater Management	340	20,557	21,500	24,500	3,000	Flood Control / SWCRB Fees
Discretionary Support to Community	111	38,545	68,050	68,050		
City Attorney	160	116,207	130,000	230,000	100,000	Legal Fees (memo)
Insurance Program	190	216,962	148,000	133,000	(15,000)	Litigation Contingency
Debt Service - CalPERS Bonds	000	372,352	367,000	367,000		
Total Budget:		\$ 1,883,545	1,881,600	1,972,600	91,000	

City of Auburn
Fiscal Year 2011-12 Mid-Year Review
Airport Enterprise Fund (Fund 02)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Property Taxes	\$ 26,184	25,000	22,687	25,000
Land Rental	430,557	440,000	255,366	450,000
Interest Earned	3,152	4,000	1,018	3,000
Airport Improvement Grant (FAA Grant)	606,317	37,835	-	-
Airport Improvement Grant (State Match)	-	-	-	-
State of California Aid to Airports Program	-	-	-	-
Developer Reimbursements	-	-	-	21,327
FBO & Aviation Fuel Sales	7,302	10,000	5,228	10,000
FBO Tie Down Spaces	38,663	40,000	17,561	40,000
Hangar Rental	41,360	42,000	21,100	42,000
Office Rental	8,135	9,000	7,176	11,500
Miscellaneous	3,526	-	-	-
Interfund Loan Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 1,165,196</u>	<u>607,835</u>	<u>330,136</u>	<u>602,827</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 30,418	35,000	17,495	40,000
Airport Operations	191,792	175,070	77,860	160,000
Debt Service	98,863	115,000	118,446	118,446
Capital Projects	677,908	75,000	88,328	115,000
Capital Equipment	-	-	-	-
Property Tax Fees	-	-	-	-
Interfund Loan Payback	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 998,981</u>	<u>400,070</u>	<u>302,129</u>	<u>433,446</u>
Excess (deficit) of revenues over expenditures	\$ 166,215	207,765	28,007	169,381
Beginning Fund Balance	137,596	303,811	303,811	303,811
Ending Fund Balance	<u>\$ 303,811</u>	<u>511,576</u>	<u>331,818</u>	<u>473,192</u>
Personal Services Allocation				
	AUTHORIZED 2010-11	AUTHORIZED 2011-12		
Airport Manager	0.0	0.0		
<i>Total:</i>	<u>0.0</u>	<u>0.0</u>		

City of Auburn
Fiscal Year 2011-12 Mid-Year Review
Airport Enterprise Fund (Fund 02)
Capital Account Detail - Funding Sources and Uses

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Capital Revenue Sources				
FAA Grant Revenues				
AIP (Taxiway Lighting & Resurfacing)	\$ 606,317	37,835	-	-
Capital Reimbursements				
Waterline Developer Reimbursements	-	-	-	21,327
<i>Total:</i>	<u>\$ 606,317</u>	<u>37,835</u>	<u>-</u>	<u>21,327</u>
Capital Expenditures				
50000 - Miscellaneous Equipment	\$ 1,153	-	3,854	3,854
63047 - Land Acquisition	-	-	-	-
63048 - East End Hanger Project	20,450	20,000	25,022	44,531
63049 - East Access Road	-	-	-	-
63052 - Airport Master Plan	-	-	-	-
65020 - Airport Waterline Project	425	-	-	-
66001 - Groundwater Remediation	11,145	15,000	12,622	15,000
66002 - Airport Drainage Project	-	-	-	-
63760 - Fuel Island Repairs	-	40,000	46,615	46,615
63755 - 2012/13 AIP Project	-	-	215	5,000
66750 - Taxiway Lighting / Resurfacing	644,735	-	-	-
<i>Total:</i>	<u>\$ 677,908</u>	<u>75,000</u>	<u>88,328</u>	<u>115,000</u>
Net Capital Inflow / (Outflow)	<u>\$ (71,591)</u>	<u>(37,165)</u>	<u>(88,328)</u>	<u>(93,673)</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Sewer Enterprise Fund (Fund 11)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Sewer Service Charges	\$ 4,581,146	4,734,327	2,783,276	4,819,568
Sewer Connection Fees	54,707	35,000	91,886	91,886
Sewer Development Fees	-	-	8,898	8,898
Interest Income	126,727	125,000	24,076	100,000
Miscellaneous Income	1,050	-	-	-
Debt Proceeds	-	-	-	-
<i>Total:</i>	<u>\$ 4,763,630</u>	<u>4,894,327</u>	<u>2,908,136</u>	<u>5,020,352</u>
Expenditures:				
Administrative Expense - Staff Costs	\$ 262,793	350,000	191,554	350,000
Materials and Services	564,818	400,000	224,096	400,000
Contract Operations	1,428,208	1,700,000	1,004,630	1,400,000
Debt Service	852,855	853,734	308,741	853,734
Capital Projects	3,122,946	2,325,000	527,012	1,207,500
Capital Outlay	91,827	90,000	4,224	90,000
Mandatory Minimum Penalties	-	-	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 6,323,447</u>	<u>5,718,734</u>	<u>2,260,257</u>	<u>4,301,234</u>
Excess (deficit) of revenues over expenditures	\$ (1,559,817)	(824,407)	647,879	719,118
Beginning Fund Balance	9,576,484	8,016,667	8,016,667	8,016,667
Less:				
Reserve for WWTP UV Disinfection	1,995,000	1,995,000	1,995,000	1,995,000
Reserve for Regionalization Study	250,000	250,000	250,000	250,000
Reserve for WWTP Upgrade Project	1,121,949	450,000	450,000	996,949
General Reserve (8%) - SWRCB Loans	282,234	282,234	282,234	282,234
Debt Service Reserve - Upgrade Project Bonds	557,752	557,752	557,752	557,752
Ending Fund Balance	<u>\$ 3,809,732</u>	<u>3,657,274</u>	<u>5,129,560</u>	<u>4,653,850</u>
Personal Services Allocation				
	AUTHORIZED 2010-11	AUTHORIZED 2011-12		
Associate Civil Engineer	1.0	1.0		
Engineering Tech II	1.0	1.0		
Maintenance Worker II	1.0	2.0		
Mechanic	0.0	0.5		
<i>Total:</i>	<u>3.0</u>	<u>4.5</u>		

City of Auburn
Fiscal Year 2011-12 Mid-Year Review
Sewer Enterprise Fund (Fund 11)
Capital Expenditure Detail

Capital Expenditures	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
63856 - Auburn Ravine Sampling	\$ 4,944	10,000	1,340	10,000
63871 - Old WWTP Demolition	-	-	-	-
63894 - Village Lane/Fulweiler Sewer	-	-	-	-
63895 - Lift Station Repairs	8,195	20,000	22,072	25,000
63899 - Emergency Sewer Repair Projects	339,766	500,000	365,991	600,000
63901 - Sewer Map Updates	3,975	15,000	430	15,000
63903 - WWTP - Repairs / Projects	13,673	50,000	17,722	50,000
63913 - Gunite Ditch - WWTP	-	-	7,843	10,000
63914 - NPDES Permit Renewal	27,114	50,000	148	5,000
65001 - Back-Flow Preventer Device	22	-	-	-
65008 - Vintage Oaks Liftstation	46,067	-	2,033	2,500
63702 - WWTP Upgrade / UV Project	2,195,954	125,000	63,973	125,000
63703 - Falcons Point Lift Station	457,047	75,000	731	10,000
66000 - Jury Parking Lot	-	-	-	-
66003 - Vactor Truck Repower	185	-	-	-
63896 - WWTP Solar Project	-	-	-	-
67010 - Belt Press Improvements	-	250,000	-	100,000
67011 - Electric Street Sewer	-	50,000	-	-
67012 - Monticello Lift Station	-	-	-	-
67013 - Auburn Oaks Lift Station	26,004	900,000	44,729	250,000
64004 - SSMP Upgrades	-	10,000	-	5,000
64005 - Diamond Ridge Lift Station	-	10,000	-	-
64006 - Oxidation Ditch	-	150,000	-	-
64007 - Aeration Improvements	-	25,000	-	-
64008 - Contract Operations RFP	-	50,000	-	-
64009 - Source Control Program	-	20,000	-	-
64010 - I&I Reduction Program	-	15,000	-	-
Total:	\$ 3,122,946	2,325,000	527,012	1,207,500

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
AUDA Redevelopment Property Tax Trust Fund (Fund 35)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Property Taxes	\$ 481,576	520,000	252,142	450,000
Interest Income	40,795	15,000	8,648	15,000
Other Revenues	-	-	-	-
Proceeds of Bonds	-	-	-	-
<i>Total:</i>	<u>\$ 522,371</u>	<u>535,000</u>	<u>260,790</u>	<u>465,000</u>
Expenditures:				
Administrative Expense	\$ 153,461	140,000	55,622	121,954
Professional / Contractual Services	41,290	-	13,956	16,000
Special Projects	-	-	-	-
Debt Service	2,234	2,234	129,171	337,576
Capital Projects	955,237	-	794,441	1,031,352
AB1290 Pass-Throughs	17,982	15,000	-	-
Redevelopment Funding Shift - State	56,938	-	-	-
Transfers-Out for Low / Mod Set Aside	150,651	155,000	-	-
Transfers-out for Debt Service	335,937	339,000	-	-
Bond Closing Costs	-	-	-	-
<i>Total:</i>	<u>\$ 1,713,730</u>	<u>651,234</u>	<u>993,190</u>	<u>1,506,882</u>
Excess (deficit) of revenues over expenditures	\$ (1,191,359)	(116,234)	(732,400)	(1,041,882)
Beginning Fund Balance	2,208,255	1,016,896	1,016,896	1,016,896
Less:				
Restricted Cash - Bond Proceeds	706,538	-	-	-
Restricted Cash - Pass Through Deferred	5,969	5,969	5,969	5,969
Ending Fund Balance	<u>\$ 304,389</u>	<u>894,693</u>	<u>278,527</u>	<u>(30,955)</u>

Capital Expenditure Detail

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Capital Expenditures				
65021 - Lincoln Way Streetscape	\$ 25,040	-	100	100
65022 - Streetscape Phase II	766,117	-	648,089	885,000
65023 - Old City Hall Renovation	66,151	-	104,664	104,664
65024 - Old Town Firehouse Project	94,540	-	41,588	41,588
66006 - Elder Station Structure	2,825	-	-	-
68000 - Nevada Street Improvements	-	-	-	-
66000 - Jury Parking Lot	564	-	-	-
<i>Total:</i>	<u>\$ 955,237</u>	<u>-</u>	<u>794,441</u>	<u>1,031,352</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Auburn Urban Development Authority Low / Mod Set-Aside Fund (Fund 34)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Interest Income	\$ 11,442	10,000	2,545	10,000
Other Revenues	-	-	-	-
Transfers-In from Other Funds	150,651	155,000	-	-
<i>Total:</i>	<u>\$ 162,093</u>	<u>165,000</u>	<u>2,545</u>	<u>10,000</u>
Expenditures:				
Administrative Expense	\$ 607	1,000	150	600
Contactual Services	7,222	10,000	865	7,500
Debt Service	-	-	-	-
Capital Projects	-	400,000	-	-
<i>Total:</i>	<u>\$ 7,829</u>	<u>411,000</u>	<u>1,015</u>	<u>8,100</u>
Excess (deficit) of revenues over expenditures	\$ 154,264	(246,000)	1,530	1,900
Beginning Fund Balance	750,622	904,886	904,886	904,886
Ending Fund Balance	<u>\$ 904,886</u>	<u>658,886</u>	<u>906,416</u>	<u>906,786</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Auburn Urban Development Authority Debt Service Fund (Fund 33)

	<u>ACTUAL</u> <u>2010-11</u>	<u>BUDGET</u> <u>2011-12</u>	<u>ACTUAL</u> <u>TO-DATE</u> <u>2011-12</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2011-12</u>
Revenues:				
Interest Income	\$ -	-	-	-
Other Income	-	-	-	-
Transfers In - AUDA Debt Service	335,937	339,000	-	-
<i>Total:</i>	<u>\$ 335,937</u>	<u>339,000</u>	<u>-</u>	<u>-</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	-	-	-	-
Debt Service	335,937	339,000	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 335,937</u>	<u>339,000</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenues over expenditures	\$ -	-	-	-
Beginning Fund Balance	339,000	339,000	339,000	339,000
Ending Fund Balance	<u>\$ 339,000</u>	<u>339,000</u>	<u>339,000</u>	<u>339,000</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Transportation Fund (Fund 26)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Transportation Tax, TDA	\$ 291,334	295,635	145,546	295,635
Air Pollution Grant	-	-	12,200	12,200
State Grant (Safe Routes to School)	-	-	-	-
Federal Funding, RSTP	-	-	-	-
Interest Income	6,153	4,500	568	2,500
Other Revenues / State Grant Sources	50,714	63,000	220,135	220,135
ARRA Funds - RSTP Exchange	-	-	-	-
SB1266 Proposition 1B Allocation	196,151	-	-	-
Transfers-In	-	-	-	-
<i>Total:</i>	<u>\$ 544,352</u>	<u>363,135</u>	<u>378,449</u>	<u>530,470</u>
Expenditures:				
Administrative Expense	\$ 697	-	200	750
Materials and Services	56,887	65,000	13,576	40,000
Debt Service	13,620	6,810	6,810	6,810
Capital Projects	556,714	595,000	147,832	600,121
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 627,918</u>	<u>666,810</u>	<u>168,418</u>	<u>647,681</u>
Excess (deficit) of revenues over expenditures	\$ (83,566)	(303,675)	210,031	(117,211)
Beginning Fund Balance	228,089	144,523	144,523	144,523
Less:				
Deferred Revenue - Transportation Projects	144,523	144,523	144,523	27,312
Deferred Revenue - Proposition 1B Funding	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>(303,675)</u>	<u>210,031</u>	<u>-</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Transportation Fund (Fund 26)
Capital Expenditure Detail

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Capital Expenditures				
63011 - Paving Projects - Public Works Dept.	\$ 76,985	75,000	65,367	75,000
63255 - Hale Street @ Orange Street Drain	-	-	-	-
63299 - Emergency Repairs - Storm Drains	14,741	10,000	14,294	20,000
63501 - Sidewalk Repairs - Residential	1,952	10,000	1,928	5,000
63503 - Roadway Overlay Projects	-	-	-	-
63510 - City Pavement Marking Project	-	20,000	-	20,000
63515 - Multimodal Rail Station	-	-	47	47
63516 - Borland Intersection Improvements	-	-	74	74
65012 - Storm Drain Channel - Downtown	30,969	5,000	4,663	5,000
66004 - FY0809 Street Overlay Project	-	-	-	-
66005 - Palm Avenue Sidewalk Project	58,733	70,000	61,252	70,000
66017 - FY0910 Street Overlay Project	974	-	-	-
67014 - FY1011 Street Overlay Project	143,514	-	167	-
67015 - Bike Racks / Outreach	8,709	-	-	-
67016 - Street Sweeper	220,137	-	-	-
64011 - FY1112 Street Overlay Project	-	375,000	40	375,000
XXXXX - Hoffman Ave Storm Drain	-	30,000	-	30,000
Total:	\$ 556,714	595,000	147,832	600,121

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Gas Tax Fund (Fund 21)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
CA Gas Tax Section 2105	\$ 79,210	71,590	31,553	66,336
CA Gas Tax Section 2106	59,402	57,279	26,783	49,182
CA Gas Tax Section 2107	94,268	95,271	46,121	94,111
CA Gas Tax Section 2107.5	6,000	3,000	-	3,000
Proposition 42 Funds (Section 2103)	133,838	150,446	72,296	143,183
Interest Income	3,234	3,000	345	3,000
<i>Total:</i>	<u>\$ 375,952</u>	<u>380,586</u>	<u>177,098</u>	<u>358,812</u>
Expenditures:				
Public Works Staff Allocations	\$ 80,910	85,000	113,734	175,000
Service and Supplies	192,294	195,000	109,981	185,000
Capital Projects	400,379	50,000	-	50,000
Transfers Out	-	-	-	-
<i>Total:</i>	<u>\$ 673,583</u>	<u>330,000</u>	<u>223,715</u>	<u>410,000</u>
Excess (deficit) of revenues over expenditures	\$ (297,631)	50,586	(46,617)	(51,188)
Beginning Fund Balance	455,743	158,112	158,112	158,112
Ending Fund Balance	<u>\$ 158,112</u>	<u>208,698</u>	<u>111,495</u>	<u>106,924</u>

Capital Expenditure Detail

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Capital Expenditures				
50000 - Machinery and Equipment	\$ 379	-	-	-
63011 - Paving Projects	-	-	-	-
67014 - FY1011 Annual Street Overlay	400,000	-	-	-
XXXXXX - FY 1112 Annual Street Overlay	-	50,000	-	50,000
<i>Total:</i>	<u>\$ 400,379</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Transit Fund (Fund 27)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Transportation Tax LTF (Article 4)	\$ 350,702	254,181	127,091	254,181
Transportation Tax STA	57,931	48,355	60,851	60,851
Interest Income	(259)	-	154	500
Fare Box Revenues	29,465	-	17,403	30,000
Other Revenues (FTA)	18,500	-	-	-
Equipment Grants	271,074	-	5,000	5,000
Proposition 1B - PTMISEA	22,835	-	-	-
Miscellaneous Revenues	3,150	16,500	-	16,500
<i>Total:</i>	<u>\$ 753,398</u>	<u>319,036</u>	<u>210,499</u>	<u>367,032</u>
Expenditures:				
Administrative Expense	\$ 284,641	285,000	164,698	300,000
Materials and Services	60,455	65,000	37,553	65,000
Debt Service	13,931	14,000	-	14,000
Capital Projects	269,082	16,500	11,462	22,400
Capital Outlay	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 628,109</u>	<u>380,500</u>	<u>213,713</u>	<u>401,400</u>
Excess (deficit) of revenues over expenditures	\$ 125,289	(61,464)	(3,214)	(34,368)
Beginning Fund Balance	(15,244)	110,045	110,045	110,045
Less:				
Deferred Revenue - Transportation Use	110,045	-	-	75,677
Ending Fund Balance	<u>\$ -</u>	<u>48,581</u>	<u>106,831</u>	<u>-</u>
Personal Services Allocation				
	AUTHORIZED 2010-11	AUTHORIZED 2011-12		
Bus Driver	2.5	2.5		
Transit Supervisor	1.0	1.0		
Analyst / Transit Manager	1.0	1.0		
<i>Total:</i>	<u>4.5</u>	<u>4.5</u>		

City of Auburn
Fiscal Year 2011-12 Recommended Budget
Transit Fund (Fund 27)
Capital Expenditure Detail

	<u>ACTUAL</u> <u>2010-11</u>	<u>BUDGET</u> <u>2011-12</u>	<u>ACTUAL</u> <u>TO-DATE</u> <u>2011-12</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2011-12</u>
<u>Capital Expenditures</u>				
50301 - Capital Projects - Buildings	\$ 84	-	-	-
50302 - Vehicles	247,514	-	-	-
66006 - Elder's Station Surveillance	10,310	-	-	-
67018 - Auburn Ravine Bus Shelter	-	-	-	-
67017 - Corp Yard Surveillance Project	11,174	-	7,340	9,200
67020 - Mikkleson Bus Shelter	-	10,000	4,122	6,700
XXXXX - Transit Guide	-	6,500	-	6,500
<i>Total:</i>	<u>\$ 269,082</u>	<u>16,500</u>	<u>11,462</u>	<u>22,400</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Facilities and Equipment Plan Fund (Fund 91)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Development Impact Fees	\$ 31,295	15,000	20,991	25,000
Interest Income	675	900	104	500
Other Revenues	-	-	-	-
Other Financing Sources	-	-	-	-
<i>Total:</i>	<u>\$ 31,970</u>	<u>15,900</u>	<u>21,095</u>	<u>25,500</u>
Expenditures:				
Administrative Expense	\$ 181	250	6	250
Contractual Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Building Department	12,734	13,000	3,880	11,505
Capital Outlay - Police Department	14,097	-	-	-
Capital Outlay - Fire Department	13,000	-	1,495	1,495
Capital Outlay - Public Works Department	-	-	-	-
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 40,012</u>	<u>13,250</u>	<u>5,381</u>	<u>13,250</u>
Excess (deficit) of revenues over expenditures	\$ (8,042)	2,650	15,714	12,250
Beginning Fund Balance	42,849	34,807	34,807	34,807
Ending Fund Balance	<u>\$ 34,807</u>	<u>37,457</u>	<u>50,521</u>	<u>47,057</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Fire Department Equipment Fund (Fund 63)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
CDF Reimbursements for Equipment Use	\$ 2,272	5,000	-	-
Other Revenues	-	-	-	-
<i>Total:</i>	<u>\$ 2,272</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Expenditures:				
Administrative Expenses	\$ -	-	-	-
Services and Supplies	1,565	-	-	-
Capital Outlay - Fire Equipment	41,364	15,000	9,570	15,000
Transfers-Out	-	-	-	-
<i>Total:</i>	<u>\$ 42,929</u>	<u>15,000</u>	<u>9,570</u>	<u>15,000</u>
Excess (deficit) of revenues over expenditures	\$ (40,657)	(10,000)	(9,570)	(15,000)
Beginning Fund Balance	88,710	48,053	48,053	48,053
Ending Fund Balance	<u>\$ 48,053</u>	<u>38,053</u>	<u>38,483</u>	<u>33,053</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Recommended Budget
HOME FTHB / Rehabilitation Grant Funds (Fund 65)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Interest Income	\$ -	-	-	-
Re-use Monies - Small Business Loans	-	-	-	-
Program Income Grant Funding	-	300,000	6,629	10,000
<i>Total:</i>	<u>\$ -</u>	<u>300,000</u>	<u>6,629</u>	<u>10,000</u>
Expenditures:				
Administrative Expenses - HOME Program	\$ -	52,000	4,531	10,000
Loans - HOME Program	-	248,000	-	-
<i>Total:</i>	<u>\$ -</u>	<u>300,000</u>	<u>4,531</u>	<u>10,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	2,098	-
Beginning Fund Balance	-	-	-	-
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>2,098</u>	<u>-</u>

Note: The City of Auburn HOME Fund was awarded a \$800,000 grant effective in April 2011.

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Community Development Block Grant Funds (Fund 66)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Interest Income	\$ 4,167	5,000	867	3,500
Re-use Monies - Small Business Loans	54,601	62,000	45,876	64,000
Program Income Grant Funding	19,894	311,162	-	5,106
CDBG Grant Income - Boys & Girls Club	-	-	-	-
<i>Total:</i>	<u>\$ 78,662</u>	<u>378,162</u>	<u>46,743</u>	<u>72,606</u>
Expenditures:				
Administrative Expenses - RLF Small Business	\$ 33,494	50,000	4,074	7,500
Re-use Loans RLF - Small Business	-	275,000	-	-
CDBG Grant Expenditures - Boys & Girls Club	-	-	-	-
<i>Total:</i>	<u>\$ 33,494</u>	<u>325,000</u>	<u>4,074</u>	<u>7,500</u>
Excess (deficit) of revenues over expenditures	\$ 45,168	53,162	42,669	65,106
Beginning Fund Balance	248,741	293,909	293,909	293,909
Less:				
Deferred Revenue - Revolving Fund Available	-	-	-	-
Ending Fund Balance	<u>\$ 293,909</u>	<u>347,071</u>	<u>336,578</u>	<u>359,015</u>

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
Solid Waste Management Funds (Funds 68 / 69)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
Intergovernmental Revenues (Fund 68)	\$ 5,000	5,000	-	5,000
Franchise Fees (Fund 69)	41,899	43,000	10,676	43,000
Interest	14,443	13,000	2,422	11,000
Transfers-In from Other Funds	-	-	-	-
<i>Total:</i>	<u>\$ 61,342</u>	<u>61,000</u>	<u>13,098</u>	<u>59,000</u>
Expenditures:				
Insurance Expense	\$ 35,511	30,000	8,015	30,000
Contractual Expenses	168,219	150,000	13,412	110,000
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Salary Reimbursements	124	1,000	-	1,000
<i>Total:</i>	<u>\$ 203,854</u>	<u>181,000</u>	<u>21,427</u>	<u>141,000</u>
Excess (deficit) of revenues over expenditures	\$ (142,512)	(120,000)	(8,329)	(82,000)
Beginning Fund Balance	1,061,391	918,879	918,879	918,879
Ending Fund Balance	<u>\$ 918,879</u>	<u>798,879</u>	<u>910,550</u>	<u>836,879</u>
Less:				
Reserve for Landfill Closure (Restricted)	<u>\$ 514,197</u>	<u>514,197</u>	<u>514,197</u>	<u>514,197</u>
Unrestricted Fund Balance	<u>\$ 404,682</u>	<u>284,682</u>	<u>396,353</u>	<u>322,682</u>

Notes:

Fund 68 is used to account for recycling programs funded by State grants

Fund 69 is used to account for program expenses related to the City's closed landfill located at the Auburn Municipal Airport

City of Auburn
Fiscal Year 2011-12 Mid-Year Budget
State Law Enforcement Personnel Grant Fund (Fund 77)

	ACTUAL 2010-11	BUDGET 2011-12	ACTUAL TO-DATE 2011-12	ESTIMATED ACTUAL 2011-12
Revenues:				
State Grant Revenues	\$ 113,954	100,000	53,400	100,000
Interest Income	-	-	-	-
Transfers In	-	-	-	-
<i>Total:</i>	<u>\$ 113,954</u>	<u>100,000</u>	<u>53,400</u>	<u>100,000</u>
Expenditures:				
Personnel Expenses	\$ -	-	-	-
Support Expenses	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay - Equipment	-	-	-	-
Transfers-Out	113,954	100,000	11,316	100,000
<i>Total:</i>	<u>\$ 113,954</u>	<u>100,000</u>	<u>11,316</u>	<u>100,000</u>
Excess (deficit) of revenues over expenditures	\$ -	-	42,084	-
Beginning Fund Balance	-	-	-	-
Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>42,084</u>	<u>-</u>

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